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This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims**:

1. (Withdrawn) A method for making soft magnetic material comprising:

a first heat treatment step applying a temperature of at least 400 deg C and less than 900 deg

C in hydrogen or inert gas to metal magnetic particles;

a step for forming a plurality of compound magnetic particles in which an insulation film

surrounds said metal magnetic particle; and

a step for forming a shaped body by compacting said plurality of compound magnetic

particles.

2. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein

said first heat treatment step includes a step for heat treating said metal magnetic particles at a

temperature of at least 700 deg C and less than 900 deg C.

3. (Withdrawn) A method for making soft magnetic material according to claim 1 further

comprising a second heat treatment step applying a temperature of at least 200 deg C and no more

than a thermal decomposition temperature of said insulation film to said shaped body.

4. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein

said step for forming said shaped body includes a step for forming said shaped body in which said

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plurality of compound magnetic particles is bonded by an organic matter.

5. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein

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said first heat treatment step includes a step for setting a coercivity of said metal magnetic particles

to be no more than  $2.0 \times 10^2$  A/m.

6. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein

said first heat treatment step includes a step for setting a coercivity of said metal magnetic particles

to be no more than  $1.2 \times 10^2$  A/m.

7. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein

said first heat treatment step includes a step for heat treating said metal magnetic particle having a

particle diameter distribution that is essentially solely in a range of at least 38 microns and less than

355 microns.

8. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein

said first heat treatment step includes a step for heat treating said metal magnetic particle having a

particle diameter distribution that is essentially solely in a range of at least 75 microns and less than

355 microns.

9. (Withdrawn) A dust core made according to a method for making soft magnetic material

according to claim 1 wherein coercivity is no more than  $1.2 \times 10^2$  A/m.

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A soft magnetic powder comprising a plurality of compound magnetic 10. (Currently Amended)

particles, the plurality of compound magnetic particles comprising a plurality of metal magnetic

particles and electrically insulating film surrounding surfaces of said metal magnetic particles;

wherein said metal magnetic particles are iron comprising particles; wherein said metal magnetic

particles have a coercivity of no more than 2.0×10<sup>2</sup> A/m and said metal magnetic particles have a

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particle diameter distribution that is essentially in a range of at least 38 microns and less than 355

microns; and wherein the thickness of said insulating film is at least 0.005 microns and less than or

equal to 20 microns.

A soft magnetic powder according to claim 10 wherein said metal 11. (Previously Presented)

magnetic particles have a coercivity of no more than  $1.2 \times 10^2$  A/m.

12. (Previously Presented) A soft magnetic powder according to claim 10 wherein said metal

magnetic particles have a particle diameter distribution that is essentially in a range of at least 75

microns and less than 355 microns.

13. (Cancelled).

A dust core made using soft magnetic powder according to claim 10 14. (Previously Presented)

wherein coercivity is no more than  $1.2 \times 10^2$  A/m.

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A soft magnetic powder according to claim 10, wherein the insulator 15. (Previously Presented) film comprises a phosphate film.

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